



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

June 25, 2009

David A. Dodge  
Interim Chief Financial Officer  
SmarTire Systems Inc.  
5781 Lee Boulevard  
Suite 208, Box 243  
Lehigh Acres, FL 33971

**Re: SmarTire Systems Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed January 15, 2009  
File No. 0-24209**

Dear Mr. Dodge:

We have completed our limited review of your filing and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher  
Assistant Director